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July 26, 2019

Via ECF and Hand Delivery

Honorable Lewis A. Kaplan, United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

The purpose of this letter is to inform you that Defendants in the consolidated cases, as set forth below, filed Answers today with the Court in the dockets for their respective actions. As previously explained in our letters, dated February 20, 2019 and July 25, 2019, counsel made good faith effort to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 [ECF Dk. # 2], which requires the filings to be made in the master docket and "spread" to the action it applies to, but was unable to do so. Filing an Answer in the master docket would not allow the filing to be "spread" to the appropriate action to which it related. Counsel for the Defendants contacted the Clerk's Office and the ECF Help Desk and made a formal request for the technical "glitch" to be fixed. On February 21, 2019, counsel followed up with the ECF Help Desk and was informed that this is not a "glitch;" rather the system is set up in a manner that does not allow a "spreading" option when the filing is made under "Answer to Complaint." On July 26, 2019, counsel for the Defendants again attempted to "spread" the Answers to the appropriate actions, but was still unable to do so. To ensure that the filed Answers accurately correlate to the appropriate Complaints, counsel filed the Answers in the respective dockets for each of the actions to which they relate.

To comply with the Court's Pretrial Order No. 4, we are attaching the following Answers, filed today, as exhibits to this Letter:

1. Answer to the Complaint by The 78 Yorktown Pension Plan, *SKAT v. The 78 Yorktown Pension Plan, et al.*, Docket Number 1:18-cv-09565-LAK;



2. Answer to the Complaint by Roger Lehman, *SKAT v. The 78 Yorktown Pension Plan, et al.*, Docket Number 1:18-cv-09565-LAK;
3. Answer to the Complaint by The Cambridge Town Line Pension Plan, *SKAT v. The Cambridge Town Line Pension Plan, et al.*, Docket Number 1:18-cv-09570-LAK;
4. Answer to the Complaint by Roger Lehman, *SKAT v. The Cambridge Town Line Pension Plan, et al.*, Docket Number 1:18-cv-09570-LAK;
5. Answer to the Complaint by The Diamond Scott Capital Pension Plan, *SKAT v. The Diamond Scott Capital Pension Plan, et al.*, Docket Number 1:18-cv-09587-LAK;
6. Answer to the Complaint by Roger Lehman, *SKAT v. The Diamond Scott Capital Pension Plan, et al.*, Docket Number 1:18-cv-09587-LAK;
7. Answer to the Complaint by The Hotel Fromance Pension Plan, *SKAT v. The Hotel Fromance Pension Plan, et al.*, Docket Number 1:18-cv-09588-LAK;
8. Answer to the Complaint by Roger Lehman, *SKAT v. The Hotel Fromance Pension Plan, et al.*, Docket Number 1:18-cv-09588-LAK;
9. Answer to the Complaint by The Mountain Air LLC 401K Plan, *SKAT v. The Mountain Air LLC 401K Plan, et al.*, Docket Number 1:18-cv-09589-LAK;
10. Answer to the Complaint by Roger Lehman, *SKAT v. The Mountain Air LLC 401K Plan, et al.*, Docket Number 1:18-cv-09589-LAK;
11. Answer to the Complaint by The SKSL LLC Pension Plan, *SKAT v. The SKSL LLC Pension Plan, et al.*, Docket Number 1:18-cv-09590-LAK;
12. Answer to the Complaint by Roger Lehman, *SKAT v. The SKSL LLC Pension Plan, et al.*, Docket Number 1:18-cv-09590-LAK;
13. Answer to the Complaint by The Snow Hill Pension Plan, *SKAT v. The Snow Hill Pension Plan, et al.*, Docket Number 1:18-cv-09650-LAK;
14. Answer to the Complaint by Roger Lehman, *SKAT v. The Snow Hill Pension Plan, et al.*, Docket Number 1:18-cv-09650-LAK;
15. Answer to the Complaint by The Westridge Ave LLC 401K Plan, *SKAT v. The Westridge Ave LLC 401K Plan, et al.*, Docket Number 1:18-cv-09665-LAK;
16. Answer to the Complaint by Roger Lehman, *SKAT v. The Westridge Ave LLC 401K Plan, et al.*, Docket Number 1:18-cv-09665-LAK;



17. Answer to the Complaint by The Shapiro Blue Management LLC 401K Plan, *SKAT v. The Shapiro Blue Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-09666-LAK;
18. Answer to the Complaint by Roger Lehman, *SKAT v. The Shapiro Blue Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-09666-LAK;
19. Answer to the Complaint by The Patrick Partners Conglomerate Pension Plan, *SKAT v. The Patrick Partners Conglomerate Pension Plan, et al.*, Docket Number 1:18-cv-09668-LAK;
20. Answer to the Complaint by Roger Lehman, *SKAT v. The Patrick Partners Conglomerate Pension Plan, et al.*, Docket Number 1:18-cv-09668-LAK;
21. Answer to the Complaint by CSCC Capital Pension Plan, *SKAT v. CSCC Capital Pension Plan, et al.*, Docket Number 1:18-cv-09669-LAK;
22. Answer to the Complaint by Roger Lehman, *SKAT v. CSCC Capital Pension Plan, et al.*, Docket Number 1:18-cv-09669-LAK;
23. Answer to the Complaint by The Cardinal Consulting Pension Plan, *SKAT v. The Cardinal Consulting Pension Plan, et al.*, Docket Number 1:18-cv-10028-LAK;
24. Answer to the Complaint by Matthew Tucci, *SKAT v. The Cardinal Consulting Pension Plan, et al.*, Docket Number 1:18-cv-10028-LAK;
25. Answer to the Complaint by The Egret Associates LLC 401K Plan, *SKAT v. The Egret Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10030-LAK;
26. Answer to the Complaint by Matthew Tucci, *SKAT v. The Egret Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10030-LAK;
27. Answer to the Complaint by The Crow Associates Pension Plan, *SKAT v. The Crow Associates Pension Plan, et al.*, Docket Number 1:18-cv-10031-LAK;
28. Answer to the Complaint by Matthew Tucci, *SKAT v. The Crow Associates Pension Plan, et al.*, Docket Number 1:18-cv-10031-LAK;
29. Answer to the Complaint by The Heron Advisors Pension Plan, *SKAT v. The Heron Advisors Pension Plan, et al.*, Docket Number 1:18-cv-10032-LAK;
30. Answer to the Complaint by Matthew Tucci, *SKAT v. The Heron Advisors Pension Plan, et al.*, Docket Number 1:18-cv-10032-LAK;
31. Answer to the Complaint by The Hoboken Advisors LLC 401K Plan, *SKAT v. The Hoboken Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10035-LAK;



32. Answer to the Complaint by Matthew Tucci, *SKAT v. The Hoboken Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10035-LAK;
33. Answer to the Complaint by The Jayfran Blue Pension Plan, *SKAT v. The Jayfran Blue Pension Plan, et al.*, Docket Number 1:18-cv-10036-LAK;
34. Answer to the Complaint by Matthew Tucci, *SKAT v. The Jayfran Blue Pension Plan, et al.*, Docket Number 1:18-cv-10036-LAK;
35. Answer to the Complaint by The JT Health Consulting LLC 401K Plan, *SKAT v. The JT Health Consulting LLC 401K Plan, et al.*, Docket Number 1:18-cv-10039-LAK;
36. Answer to the Complaint by Matthew Tucci, *SKAT v. The JT Health Consulting LLC 401K Plan, et al.*, Docket Number 1:18-cv-10039-LAK;
37. Answer to the Complaint by The Lakeview Advisors 401K Plan, *SKAT v. The Lakeview Advisors 401K Plan, et al.*, Docket Number 1:18-cv-10049-LAK;
38. Answer to the Complaint by Matthew Tucci, *SKAT v. The Lakeview Advisors 401K Plan, et al.*, Docket Number 1:18-cv-10049-LAK;
39. Answer to the Complaint by The Osprey Associates LLC 401K Plan, *SKAT v. The Osprey Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10060-LAK;
40. Answer to the Complaint by Matthew Tucci, *SKAT v. The Osprey Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10060-LAK;
41. Answer to the Complaint by The Sandpiper Pension Plan, *SKAT v. The Sandpiper Pension Plan, et al.*, Docket Number 1:18-cv-10061-LAK;
42. Answer to the Complaint by Matthew Tucci, *SKAT v. The Sandpiper Pension Plan, et al.*, Docket Number 1:18-cv-10061-LAK;
43. Answer to the Complaint by The Zen Training LLC 401K Plan, *SKAT v. The Zen Training LLC 401K Plan, et al.*, Docket Number 1:18-cv-10062-LAK;
44. Answer to the Complaint by Matthew Tucci, *SKAT v. The Zen Training LLC 401K Plan, et al.*, Docket Number 1:18-cv-10062-LAK;
45. Answer to the Complaint by Blackrain Pegasus LLC Solo 401K Plan, *SKAT v. Blackrain Pegasus LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10119-LAK;
46. Answer to the Complaint by Doston Bradley, *SKAT v. Blackrain Pegasus LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10119-LAK;



47. Answer to the Complaint by Gyos 23 LLC Solo 401K Plan, *SKAT v. Gyos 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10122-LAK;
48. Answer to the Complaint by Doston Bradley, *SKAT v. Gyos 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10122-LAK;
49. Answer to the Complaint by The Oak Tree One 401K Plan, *SKAT v. The Oak Tree One 401K Plan, et al.*, Docket Number 1:18-cv-10123-LAK;
50. Answer to the Complaint by Doston Bradley, *SKAT v. The Oak Tree One 401K Plan, et al.*, Docket Number 1:18-cv-10123-LAK;
51. Answer to the Complaint by The Joanne E. Bradley Plan, *SKAT v. The Joanne E. Bradley Plan, et al.*, Docket Number 1:18-cv-10124-LAK;
52. Answer to the Complaint by Doston Bradley, *SKAT v. The Joanne E. Bradley Plan, et al.*, Docket Number 1:18-cv-10124-LAK;
53. Answer to the Complaint by Delgado Fox LLC Solo 401K Plan, *SKAT v. Delgado Fox LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10125-LAK;
54. Answer to the Complaint by Doston Bradley, *SKAT v. Delgado Fox LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10125-LAK;
55. Answer to the Complaint by Pegasus Fox 23 LLC Solo 401K Plan, *SKAT v. Pegasus Fox 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10126-LAK; and
56. Answer to the Complaint by Doston Bradley, *SKAT v. Pegasus Fox 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10126-LAK.

Please be advised that two copies of this letter and each of the filed Answers as set forth above will also be delivered to the Chambers.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "MA", with a stylized flourish extending to the right.

Mark Allison, Esq.
Counsel for the Defendants
Blackrain Pegasus LLC Solo 401K Plan



CSCC Capital Pension Plan
Delgado Fox LLC Solo 401K Plan
Gyos 23 LLC Solo 401K Plan
Pegasus Fox 23 LLC Solo 401K Plan
The 78 Yorktown Pension Plan
The Cambridge Town Line Pension Plan
The Cardinal Consulting Pension Plan
The Crow Associates Pension Plan
The Diamond Scott Capital Pension Plan
The Egret Associates LLC 401K Plan
The Heron Advisors Pension Plan
The Hoboken Advisors LLC 401K Plan
The Hotel Fromance Pension Plan
The Jayfran Blue Pension Plan
The Joanne E. Bradley Plan
The JT Health Consulting LLC 401K Plan
The Lakeview Advisors 401K Plan
The Mountain Air LLC 401K Plan
The Oak Tree One 401K Plan
The Osprey Associates LLC 401K Plan
The Sandpiper Pension Plan
The SKSL LLC Pension Plan
The Snow Hill Pension Plan
The Westridge Ave LLC 401K Plan
The Shapiro Blue Management LLC 401K Plan
The Patrick Partners Conglomerate Pension Plan
The Zen Training LLC 401K Plan
Doston Bradley
Roger Lehman
Matthew Tucci

cc: Plaintiff's Counsel via ECF.